GLA 1140 Reconciliation Procedures for Non-Shared Funds

Purpose: To reconcile GL account 1104000-Cash in State Treasury (UCM 1140) for a Non-Shared Fund by comparing a departments records to the SCO's books.

Reports Used:
- SCO Fund Reconciliation Report
- Departments FI$Cal Trial Balance Report (ZGL111)

Reconciliation Template:

CASH IN STATE TREASURY RECONCILIATION (GL 1140)						
	Fund Number **1234**			(Non-Shared Fund)		
Fund Administrator:	Org No. **4321**			As of December 31, 2016 (FM 06)		
SCO Fund Reconciliation Report (1)	**GL Account**	**Month**	**Begin Balance**	**Debits**	**Credits** (2)	**Ending Balance**
	1140	07/31/16	106,601.00	1,045,876.34	(1,070,620.70)	81,856.64
	1140	08/31/16	81,856.64	1,077,192.19	(1,010,549.01)	148,499.82
	1140	09/30/16	148,499.82	2,552,594.01	(2,045,168.57)	655,925.26
	1140	10/31/16	655,925.26	2,152,642.10	(1,154,989.21)	1,653,578.15
	1140	11/30/16	1,653,578.15	945,612.15	(2,101,541.15)	497,649.15
SCO Ending Balance	**1140**	**12/31/16**	**497,649.15**	**3,048,941.15**	**(1,515,849.60)**	**2,030,740.70**
Reconciling Items:						
Pending PFA December (4b)				0.00	(9,512.00)	(9,512.00)
ADJUSTED SCO ENDING BALANCE		**12/31/16**	**497,649.15**	**3,048,941.15**	**(1,525,361.60)**	**2,021,228.70** (5)
FI$Cal Trial Balance Report (ZGL111)						
Unappropriated InterUnit Transfers Out (3)	6510000	12/31/16	(81,409,257.00)	0.00	(200,009,512.50)	(281,418,769.50)
Unappropriated InterUnit Transfers in	6520000	12/31/16	80,639,998.00	203,000,000.20	0.00	283,639,998.20
Department Ending Balance		**12/31/16**	**(769,259.00)**	**203,000,000.20**	**(200,009,512.50)**	**2,221,228.70**
Reconciling Items:						
SCO JE#SLB1222555-not posted in FI$Cal (4a)				0.00	(200,000.00)	(200,000.00)
(posted in Jan/17)						
ADJUSTED DEPARTMENT ENDING BALANCE		**12/31/16**	**(769,259.00)**	**203,000,000.20**	**(200,209,512.50)**	**2,021,228.70** (5)
Difference			**N/A**	**N/A**	**N/A**	**0.00** (6)
Prepared By:			**Date**			
Reviewed By:			**Date**			

Reconciliation Steps:

1. Obtain the **SCO Fund Reconciliation Report** for the fiscal month to be reconciled. (See Attachment 1 for December 31, 2016).

2. Enter the SCO "Cash in State Treasury" (GLA 1140) beginning balance, debits, credits, and ending balance.
Reconciliation Steps (cont'd):

3. Obtain the FI$Cal Trial Balance Report by Period, ZGL111. Enter the beginning balance and the debit and credit amounts for accounts 6510000 and 6520000 (See Attachment 2).

4. If there is a "Difference" between the SCO and the Department's Ending Balance, the transactions must be reconciled and, the difference researched and identified. The corrective action plan to resolve the reconciling items must be noted. In this example,

      a. SCO JE # SLB1222555 dated 12-22-2016 was not posted by the department in Period 6. This reconciling item needs to be adjusted to the departments ending balance.

      b. The pending PFA for December has not been submitted to SCO. This reconciling item needs to be adjusted to the SCO's ending balance because the department has already captured it through Labor Distribution, Cost Allocation, General Ledger Journals, and Accounts Payable Vouchers reversed from the Clearing Account and allocated to direct appropriations and programs.

5. Compute the Department's Adjusted Ending Balance and the SCO's Adjusted Ending Balance.

6. The difference between the SCO's Adjusted Ending Balance and the Department's Adjusted Ending Balance should be zero.

Tips: Below is a list of transactions that do not show up on SCO Agency Reconciliation (SCO tab run) but impact GL1140.

- Statewide assessments
  - FSCU-Finance statewide accounting & procedure
  - GAAP-SCO reporting for the Comprehensive Annual Financial Report
  - HRMS-SCO MyCalPAYS Project human resources management system data
  - FI$Cal-Financial Information System functionality and ongoing support and operation
  - ProRata-Recovery of centralized administration costs

- Surplus Money Investment Fund (SMIF) Transfer: SCO JE# SMC/SMD-impacts GL1140 and GL1210 only

SCO Fund Reconciliation Report (as of December 31, 2016)   Attachment-1

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FC32035P ****************************
MAIL CODE: 4321                        STATE CONTROLLERS OFFICE                    PAGE NO:  2777

REPORT NO: FC-320-35-P                 FUND RECONCILIATION REPORT                  PROCESS DATE: 01-5-2017

FUND: 1234   CA Training Fund          PERIOD ENDING 12-31-2016

ACCOUNT NBR   TITLE                      BEGIN BAL       DEBITS          CREDITS        ENDING BAL
        DATE    POSTING REF ------DESCRIPTION-------


1140          CASH IN STATE TREASURY    497,649.15
        12-02-2016 38-JEA0024343                       686,239.53
        12-02-2016 50-20131202                                        357,905.42
        12-05-2016 38-JEA0024486                       815,637.68
        12-07-2016 38-JEA0024731                       266,938.27
        12-08-2016 38-JEA0024771                       177,682.11
        12-13-2016 38-JEA0025089                        97,129.71
        12-15-2016 38-JEA0025320                       523,807.40
        12-16-2016 50-20131210                                        321,684.58
        12-17-2016 38-JEA0025636                       112,322.10
        12-20-2016 38-JEA0027404                       116,963.31
        12-22-2016 38-JEA0027643                       505,767.42
        12-22-2016 50-20131225                                        225,156.09
        12-22-2016 36-SLB1222555                                      200,000.00
        12-23-2016 36-JE 0097939                                      411,103.51
        12-23-2016 38-JEA0028128                         6,246.94
        12-27-2016 38 JEA0036058                         7,144.87
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1140          ACCOUNT TOTAL             497,649.15     3,048,941.15    1,515,849.60    2,030,740.70
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Agency # 4321 Trial Balance Report by Period   Attachment 2

REPORT ID: ZGL111	FI$Cal			
Business Unit: 4321	Trial Balance by Period			
Ledger: MODACCRL	As of 12/31/2016			
Fiscal Year: 2016	Period From: 6 to Period 6			
Fund: 1234 CA Training Fund				
ACCOUNT ACCOUNT_TITLE	BEGINNING BALANCE	DEBITS	CREDITS	ENDING BALANCE
5390890 Other Items of Expense - Svcs	$ -	$ 15,296.19	$ 134.55	$ 15,161.64
5390900 Other Items of Expense - Misc	68,142.00	619,871.55	573.75	687,439.80
5432000 Grants and Subventions - Gov	29,100,100.00	81,854,741.16	1,754,149.87	109,200,691.29
5432500 Grants & Subventions - Non-Gov	57,176,000.00	104,318,978.82	11,016,969.72	150,478,009.10
5438000 Loans, Transfers & Oth Disbur	1,750,000.00	5,000,000.00	2,000,000.00	4,750,000.00
5440000 Local Administration	1,548.00	12,580.60	-	14,128.60
6510000 Unapp InterUnit Transfers Out	(81,409,257.00)	-	200,009,512.50	(281,418,769.50)
6520000 Unapp InterUnit Transfers In	80,639,998.00	203,000,000.20	-	283,639,998.20